



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Mary Winfield
DOCKET NO.: 09-31893.001-R-1
PARCEL NO.: 25-19-301-001-0000

The parties of record before the Property Tax Appeal Board are Mary Winfield, the appellant, by attorney Ronald M. Justin, of RMR Property Tax Solutions in Hawthorn Woods; and the Cook County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the Cook County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$ 3,250
IMPR.: \$ 22,628
TOTAL: \$ 25,878

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Cook County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2009 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a 67-year old, two-story, single-family dwelling with masonry exterior construction. The dwelling includes two full and one half-baths, a full basement, one fireplace and a two-car garage. The property has a 3,250

square foot site and is located in Lake Township, Cook County. The subject is classified as a class 2, residential property under the Cook County Real Property Assessment Classification Ordinance.

Procedurally, the Board notes that the appellant filed an appeal in this matter listing attorney Ron Justin with the firm of RMR Home Solutions. At hearing, attorney Justin appeared and stated that he had left his prior agency's affiliation where his office had been previously located. However, when the Board requested a copy of the appellant's retainer signed by the appellant of Mr. Justin, he indicated that he did not have that at the hearing.

In response, the board of review's representative moved for a dismissal of this appeal due to the absence of proper representation on the scheduled hearing date. The Board denied the board of review's motion for dismissal, while leaving the record open for 24 hours in order for Mr. Justin to submit a copy of a retainer or an appearance form with the appellant's signature thereon reflecting that Mr. Justin was hired to represent this appellant in this proceeding. The Board stated that this was especially relevant due to attorney Justin's verbal statement that he separated from a prior agency's affiliation and a total absence of the appellant's signature on any document actually hiring attorney Justin.

Procedurally, the hearing continued with this proviso wherein Mr. Justin did not call the preparer of the evidence as a witness in this proceeding. Thereafter, attorney Justin submitted a document signed by the appellant hiring Mr. Justin with a 'limited power of attorney' which was received within the allocated time period.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted a grid sheet identified as a 'Property Comparison Analyzer' prepared by Rick Robin of RMR Property Tax Solutions. The grid sheet reflected information on three comparable sales. The properties sold from February to December, 2008, for prices that ranged from \$39.06 to \$68.59 per square foot. The properties contained improvements that were built from 1912 to 1937 and ranged in size from 2,016 to 2,149 square feet of living area. The Analyzer estimated a market value for the subject of \$157,375, while asserting that the subject's improvement contained 1,408 square feet or AGLA. In support of the analyzer, the appellant submitted copies of the multiple listing sheets and the assessor

database printouts of tax year 2008 for each suggested sale comparable. These multiple listing sheets indicate that: properties #1 and #2 were bank owned, while property #3 was a short sale.

At hearing, the appellant's attorney moved to strike the appellant's comparison analyzer page and stand on the submitted attachments. Without objection from the board of review's representative, the Board granted the appellant's request. Thereafter, the board's representative reviewed the assessor database printouts indicating that printout for property #1 stated that that 'improvements are prorated with one or more parcels' and that the necessary printouts for the additional parcels were not submitted in this record. She also asserted that the submission of the assessor database printouts raised an equity argument with the remaining 2 properties reflecting improvement assessments from \$5.01 to \$11.22 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$25,878. The subject's assessment reflects a market value of \$290,764 or \$206.51 per square foot of living area, including land, when applying the 2009 three year average median level of assessment for class 2 property of 8.90% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted descriptive and assessment information as well as photographs on three suggested equity comparables. Sales data was provided on comparables #1 and #2 reflecting sales from March to November, 2007, for prices that ranged from \$28,000 to \$200,000 or from \$25.41 to \$181.49 per square foot of living area. The comparables ranged in building size from 1,047 to 1,102 square feet of living area.

At hearing, the board of review's representative stood on the written evidence submissions, while reiterated her prior argument regarding the equity and sales comparables in the record.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the

property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant *did not meet* this burden of proof and a reduction in the subject's assessment is not warranted.

In determining the fair market value of the subject property, the Board looks to the evidence presented by the parties. The Board finds that the parties' evidence reflects that the appellant's three sales properties were compulsory sales.

A "compulsory sale" is defined as

(i) the sale of real estate for less than the amount owed to the mortgage lender or mortgagor, if the lender or mortgagor has agreed to the sale, commonly referred to as a "short sale" and (ii) the first sale of real estate owned by a financial institution as a result of a judgment of foreclosure, transfer pursuant to a deed in lieu of foreclosure, or consent judgment, occurring after the foreclosure proceeding is complete.

35 ILCS 200/1-23. Real property in Illinois must be assessed at its fair cash value, which can only be estimated absent any compulsion on either party.

Illinois law requires that all real property be valued at its fair cash value, estimated at the price it would bring at a fair voluntary sale where the owner is ready, willing, and able to sell but not compelled to do so, and the buyer is likewise ready, willing, and able to buy, but is not forced to do so.

Board of Educ. of Meridian Community Unit School Dist. No. 223 v. Illinois Property Tax Appeal Board, 961 N.E.2d 794, 802, 356 Ill.Dec. 405, 413 (2d Dist. 2011) (citing Chrysler Corp. v. Illinois Property Tax Appeal Board, 69 Ill.App.3d 207, 211, 387 N.E.2d 351 (2d Dist. 1979)).

However, the Illinois General Assembly recently provided very clear guidance for the Board with regards to compulsory sales. Section 16-183 of the Illinois Property Tax Code states as follows:

The Property Tax Appeal Board shall consider compulsory sales of comparable properties for the purpose of revising and correcting assessments, including those compulsory sales of comparable properties submitted by the taxpayer.

35 ILCS 200/16-183. Therefore, the Board is statutorily required to consider the compulsory sales of comparable properties, and the Board shall consider the suggested sales submitted by both parties.

In totality, the parties submitted raw, unadjusted sales data on five suggested comparables. These sales occurred from March, 2007, to December, 2008, for unadjusted prices ranging from \$25.41 to \$181.49 per square foot of living area. In comparison, the appellant's assessment reflects a market value of \$206.51 per square foot of living area which is above the unadjusted range established by the sale comparables. After considering adjustments for numerous pertinent factors and the vast differences in the comparables when compared to the subject, the Board finds the subject's per square foot assessment is ultimately supported and a reduction is not warranted.

As to the board of review's assertion that the appellant raised an equity argument with the submission of assessor database printouts, the Board finds that this argument fails for the appellant did not indicate on the initial pleadings that this was an issue and that the appellant submitted only 2008 certified assessment data on these comparables. Therefore, the Board finds this argument unpersuasive and unsupported.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.

Chairman

K. L. Fan

Mario Alvarez

Member

Member

JR

Member

Acting Member

Robert Hoffmann

Acting Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: February 19, 2016

A. Proctor

Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.